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IN THE SPECIFICATION:

Please amend the paragraph beginning at page 26, line 8 as follows:

--In step **ST3**, the remaining MTP level information and user part level in the SS7 message are placed in a TCP transport layer to create a TCP message. The TCP transport layer preferably includes the TCP port on which a connection has been established with the destination SS7 or IP node. It should be noted at this point that all of the information contained in the original SS7 MTP level can be placed in the TCP transport layer, if desired. Furthermore, the MTP level information that is ultimately included in the TCP transport layer can be modified or altered from ~~[[it's]]~~ its original form prior to TCP encapsulation. That is, the bit stream representing the MTP level information in the original SS7 MSU and the bit stream representing the MTP level information in the TCP-encapsulated message need not be identical. In addition, additional data, such as application-level sequence number data and operation code data can be added to the message before or after the message is TCP- or IP-encapsulated.--

Please amend the paragraph beginning at page 38, line 5 as follows:

--Although the invention has thus far been described in detail with respect to replacing SS7 links between an STP and other SS7 type SP network elements with TCP/IP links, the present invention can also be employed to facilitate communication between SS7 network elements and IP based network elements via TCP/IP links. Furthermore, the discussion and examples provided above specifically relate the use of the present invention to SS7 user part messages. However, it will be appreciated by those skilled in the art that any SS7 message type that requires MTP routing label information in order to effectively perform or serve ~~[[it's]]~~ its proper function can be

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communicated bidirectionally between SS7 and IP networks using the STP of the present invention.--

Please amend the paragraph beginning at page 35, line 15 as follows:

--Figure 25 illustrates an alternative data structure for encapsulating an SS7 user part message in an IP packet according to an embodiment of the present invention. The data structure illustrated in Figure 25 provides increased reliability using message sequencing and retrieval. In Figure 25, SS7 MSU 2400 is the same as the SS7 MSU illustrated in Figure 24. TALI packet generally designated 2402a however, is different from TALI packet 2402 illustrated in Figure 24. In particular, TALI packet 2402a includes an application-level sequence number field 2500 for sequencing IP packets between SS7 nodes. In the illustrated embodiment, application-level sequence number field 2500 is included as a trailer to TALI packet 2402a. In an alternative embodiment, application-level sequence number field 2500 can be included as a header to TALI packet 2402a or at any other location in TALI packet 2402a. Application-level sequence number field 2500 provides a sequence number of a TALI packet in a communication between SS7 nodes. Processing the sequence number value to provide increased reliability will be discussed in more detail below.--